



SIXTEENTH JUDICIAL CIRCUIT

MUNICIPAL DIVISIONS

YEARS ENDED 1999, 1998, AND 1997

**From The Office Of State Auditor  
Claire McCaskill**

Report No. 2000-81  
August 28, 2000  
[www.auditor.state.mo.us](http://www.auditor.state.mo.us)

AUDIT REPORT



Office Of The  
State Auditor Of Missouri  
Claire McCaskill

August 2000

[www.auditor.state.mo.us](http://www.auditor.state.mo.us)

The following audit report presents our findings and recommendations for certain municipal divisions of the Sixteenth Judicial Circuit. During our audit, we identified accounting records, controls, and certain management practices which we believe could be improved. The municipal divisions in which specific findings and recommendations were noted are listed below:

<b>City of Blue Springs</b>	<i>pages 27-30</i>
<b>City of Buckner</b>	<i>pages 30-32</i>
<b>City of Grain Valley</b>	<i>pages 33-34</i>
<b>City of Grandview</b>	<i>pages 34-36</i>
<b>City of Greenwood</b>	<i>pages 36-38</i>
<b>City of Independence</b>	<i>pages 38-40</i>
<b>City of Lake Lotawana</b>	<i>pages 40-41</i>
<b>City of Lake Tapawingo</b>	<i>pages 41-43</i>
<b>City of Lee's Summit</b>	<i>pages 43-44</i>
<b>City of Lone Jack</b>	<i>pages 44-46</i>
<b>City of Oak Grove</b>	<i>pages 46-48</i>
<b>City of Raytown</b>	<i>pages 48-49</i>
<b>City of Sugar Creek</b>	<i>pages 50-52</i>

The city of Kansas City Municipal Division will be reported on separately.

YELLOW SHEET

SIXTEENTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS

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MUNICIPAL DIVISIONS

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## FINANCIAL SECTION

## State Auditor's Reports



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

**INDEPENDENT AUDITOR'S REPORT ON  
THE FINANCIAL STATEMENTS**

Presiding Judge  
and  
Municipal Judges  
Sixteenth Judicial Circuit

We have audited the accompanying special-purpose financial statements of the various municipal divisions of the Sixteenth Judicial Circuit as of and for the years ended October 31, 1999 and 1998, September 30, 1999 and 1998, June 30, 1999 and 1998, December 31, 1998 and 1997, and the period July 1, 1998 to September 30, 1999, as identified by municipality and fiscal period in the table of contents. These special-purpose financial statements are the responsibility of the municipal divisions' management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audit.

Except as discussed in paragraphs four through six, we conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts, disbursements, and changes in cash of the municipal divisions of the Sixteenth Judicial Circuit and are not intended to be a complete presentation of the financial position and results of operations of the municipal divisions.

Records of restitution collections and disbursements have not been adequately maintained for the city of Grandview Municipal Division. In addition, restitution payments were held in cash until disbursed. As a result, we were unable to satisfy ourselves by appropriate audit tests or other means

as to restitution receipts and disbursements beyond amounts recorded in the municipal division's records for the years ended September 30, 1999 and 1998.

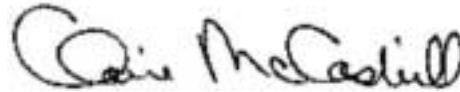
Records accounting for the numerical sequence and ultimate disposition of each traffic ticket and general ordinance summons issued for the city of Lake Tapawingo Municipal Division were not maintained and some of the tickets selected for review could not be located. As a result, we were unable to satisfy ourselves by appropriate audit tests or other means as to receipts and disbursements of fines and court costs beyond amounts recorded in the municipal division's records for the years ended June 30, 1999 and 1998.

Records were insufficient to verify the amounts presented as bond receipts and disbursements by the city of Lake Lotawana Municipal Division. Prior to June 1997, bonds posted by defendants were held in cash and not recorded until each case was disposed. As a result, we were unable to satisfy ourselves by appropriate audit tests or other means as to bond receipts and disbursements beyond amounts recorded in the municipal division's records for the year ended December 31, 1997.

In our opinion, except for the effects, if any, on the financial statements of the matters discussed in the preceding three paragraphs, the special-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash of the municipal divisions of the Sixteenth Judicial Circuit as of and for the years ended October 31, 1999 and 1998, September 30, 1999 and 1998, June 30, 1999 and 1998, December 31, 1998 and 1997, and the period July 1, 1998 to September 30, 1999, in conformity with the comprehensive basis of accounting discussed in Note 1, which is a basis of accounting other than generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we also have issued our report dated November 10, 1999, on our consideration of the municipal divisions' internal controls over financial reporting and on our tests of their compliance with certain provisions of laws, regulations, contracts, and grants.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the municipal divisions' management and was not subjected to the auditing procedures applied in the audit of the special-purpose financial statements referred to above.

A handwritten signature in dark ink, appearing to read "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" written in a larger, more prominent script than the last name "McCaskill".

Claire McCaskill  
State Auditor

November 10, 1999 (fieldwork completion date)

The following auditors participated in the preparation of this report:

Director of Audits:	Kenneth W. Kuster, CPA
Audit Manager:	John Birdno, CPA
In-Charge Auditor:	Lori Bryant
Audit Staff:	Carrie Leonardo
	Elisa King
	Casey Henry



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING

Presiding Judge  
and  
Municipal Judges  
Sixteenth Judicial Circuit

We have audited the special-purpose financial statements of the various municipal divisions of the Sixteenth Judicial Circuit as of and for the years ended October 31, 1999 and 1998, September 30, 1999 and 1998, June 30, 1999 and 1998, December 31, 1998 and 1997, and the period July 1, 1998 to September 30, 1999, and have issued our report thereon dated November 10, 1999. That report expressed a qualified opinion on the special-purpose financial statements of the municipal divisions of the cities of Grandview, Lake Tapawingo, and Lake Lotawana for the applicable fiscal periods. Except as discussed in the report on the financial statements of the municipal divisions referred to in the preceding sentence, we conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

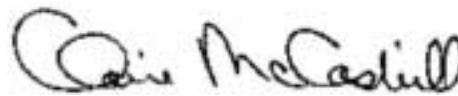
As part of obtaining reasonable assurance about whether the special-purpose financial statements of the various municipal divisions of the Sixteenth Judicial Circuit are free of material misstatement, we performed tests of the municipal divisions' compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no material instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain other instances of noncompliance which are presented in the accompanying Management Advisory Report.

## Internal Control Over Financial Reporting

In planning and performing our audit of the special-purpose financial statements of the various municipal divisions of the Sixteenth Judicial Circuit, we considered the municipal divisions' internal controls over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide assurance on the internal controls over financial reporting. However, we noted certain matters involving the internal controls over financial reporting and their operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal controls over financial reporting that, in our judgment, could adversely affect the municipal divisions' ability to record, process, summarize, and report financial data consistent with the assertions of management in the special-purpose financial statements.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material to the special-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal controls over financial reporting would not necessarily disclose all matters in the internal controls that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we noted certain matters involving the internal controls over financial reporting and their operation that we consider to be material weaknesses, and these matters are presented in the accompanying Management Advisory Report.

This report is intended for the information of the management of the various municipal divisions of the Sixteenth Judicial Circuit and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.



Claire McCaskill  
State Auditor

November 10, 1999 (fieldwork completion date)

## Financial Statements

Exhibit A

SIXTEENTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH

	City of Raytown	
	Year Ended October 31,	
	1999	1998
RECEIPTS		
Fines, costs, bonds, and other	\$ 1,523,574	1,315,936
Total Receipts	<u>1,523,574</u>	<u>1,315,936</u>
DISBURSEMENTS		
City treasury	1,322,861	1,142,796
State of Missouri (Note 3)	0	0
Refunds and other	194,338	169,215
Total Disbursements	<u>1,517,199</u>	<u>1,312,011</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	6,375	3,925
CASH, NOVEMBER 1	<u>21,000</u>	<u>17,075</u>
CASH, OCTOBER 31	<u><u>\$ 27,375</u></u>	<u><u>21,000</u></u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B

SIXTEENTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH

	City of Blue Springs	
	Year Ended September 30,	
	1999	1998
RECEIPTS		
Fines, costs, bonds, and other	\$ 863,736	762,470
Total Receipts	<u>863,736</u>	<u>762,470</u>
DISBURSEMENTS		
City treasury	648,263	557,619
State of Missouri (Note 3)	0	0
Refunds and other	<u>219,278</u>	<u>208,528</u>
Total Disbursements	<u>867,541</u>	<u>766,147</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	-3,805	-3,677
CASH, OCTOBER 1	<u>90,088</u>	<u>93,765</u>
CASH, SEPTEMBER 30	<u>\$ 86,283</u>	<u>90,088</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B

SIXTEENTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH

	City of Grandview	
	Year Ended September 30,	
	1999	1998
RECEIPTS		
Fines, costs, bonds, and other	\$ 809,988	917,302
Total Receipts	809,988	917,302
DISBURSEMENTS		
City treasury	710,525	821,093
State of Missouri (Note 3)	0	0
Refunds and other	89,963	95,223
Total Disbursements	800,488	916,316
RECEIPTS OVER (UNDER) DISBURSEMENTS	9,500	986
CASH, OCTOBER 1	32,455	31,469
CASH, SEPTEMBER 30	\$ 41,955	32,455

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B

SIXTEENTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH

	City of Sugar Creek	
	Year Ended September 30,	
	1999	1998
RECEIPTS		
Fines, costs, bonds, and other	\$ 143,140	143,811
Total Receipts	143,140	143,811
DISBURSEMENTS		
City treasury	110,480	94,609
State of Missouri (Note 3)	0	0
Refunds and other	33,110	48,152
Total Disbursements	143,590	142,761
RECEIPTS OVER (UNDER) DISBURSEMENTS	-450	1,050
CASH, OCTOBER 1	4,000	2,950
CASH, SEPTEMBER 30	\$ 3,550	4,000

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit C

SIXTEENTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH

	City of Buckner (Note 4)	
	Period July 1,	
	1998 to	
	September 30,	Year Ended
	1999	June 30, 1998
RECEIPTS		
Fines, costs, bonds, and other	\$ 80,078	66,862
Total Receipts	80,078	66,862
DISBURSEMENTS		
City treasury	80,078	66,862
State of Missouri (Note 3)	0	0
Refunds and other	0	0
Total Disbursements	80,078	66,862
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	0
CASH, BEGINNING OF THE PERIOD	0	0
CASH, END OF THE PERIOD	\$ 0	0

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit D

SIXTEENTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH

	City of Greenwood	
	Year Ended June 30,	
	1999	1998
RECEIPTS		
Fines, costs, bonds, and other	\$ 100,197	74,509
Total Receipts	100,197	74,509
DISBURSEMENTS		
City treasury	92,884	71,212
State of Missouri (Note 3)	0	0
Refunds and other	6,702	2,499
Total Disbursements	99,586	73,711
RECEIPTS OVER (UNDER) DISBURSEMENTS	611	798
CASH, JULY 1	1,173	375
CASH, JUNE 30	\$ 1,784	1,173

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit D

SIXTEENTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH

	City of Independence	
	Year Ended June 30,	
	1999	1998
RECEIPTS		
Fines, costs, bonds, and other	\$ 3,041,359	2,752,489
Total Receipts	<u>3,041,359</u>	<u>2,752,489</u>
DISBURSEMENTS		
City treasury	2,780,157	2,520,402
State of Missouri (Note 3)	0	0
Refunds and other	<u>240,292</u>	<u>242,322</u>
Total Disbursements	<u>3,020,449</u>	<u>2,762,724</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	20,910	-10,235
CASH, JULY 1	<u>102,455</u>	<u>112,690</u>
CASH, JUNE 30	<u>\$ 123,365</u>	<u>102,455</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit D

SIXTEENTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH

	City of Lake Tapawingo	
	Year Ended June 30,	
	1999	1998
RECEIPTS		
Fines, costs, bonds, and other	\$ 16,393	28,640
Total Receipts	16,393	28,640
DISBURSEMENTS		
City treasury	15,840	27,263
State of Missouri (Note 3)	0	0
Refunds and other	1,190	2,198
Total Disbursements	17,030	29,461
RECEIPTS OVER (UNDER) DISBURSEMENTS	-637	-821
CASH, JULY 1	829	1,650
CASH, JUNE 30	\$ 192	829

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit D

SIXTEENTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH

	City of Lee's Summit Year Ended June 30,	
	1999	1998
RECEIPTS		
Fines, costs, bonds, and other	\$ 1,726,274	1,495,091
Total Receipts	<u>1,726,274</u>	<u>1,495,091</u>
DISBURSEMENTS		
City treasury	1,397,755	1,170,133
State of Missouri (Note 3)	0	0
Refunds and other	331,124	302,591
Total Disbursements	<u>1,728,879</u>	<u>1,472,724</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	-2,605	22,367
CASH, JULY 1	70,647	48,280
CASH, JUNE 30	<u>\$ 68,042</u>	<u>70,647</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit D

SIXTEENTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH

	City of Lone Jack	
	Year Ended June 30,	
	1999	1998
RECEIPTS		
Fines, costs, bonds, and other	\$ 167,649	169,062
Total Receipts	167,649	169,062
DISBURSEMENTS		
City treasury	150,280	150,517
State of Missouri	8,445	9,357
Refunds and other	11,973	10,014
Total Disbursements	170,698	169,888
RECEIPTS OVER (UNDER) DISBURSEMENTS	-3,049	-826
CASH, JULY 1	5,434	6,260
CASH, JUNE 30	\$ 2,385	5,434

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit D

SIXTEENTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH

	City of Oak Grove	
	Year Ended June 30,	
	1999	1998
RECEIPTS		
Fines, costs, bonds, and other	\$ 73,696	62,639
Total Receipts	73,696	62,639
DISBURSEMENTS		
City treasury	47,182	51,753
State of Missouri (Note 3)	0	0
Refunds and other	24,109	11,963
Total Disbursements	71,291	63,716
RECEIPTS OVER (UNDER) DISBURSEMENTS	2,405	-1,077
CASH, JULY 1	1,250	2,327
CASH, JUNE 30	\$ 3,655	1,250

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit E

SIXTEENTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH

	City of Grain Valley	
	Year Ended December 31,	
	1998	1997
RECEIPTS		
Fines, costs, bonds, and other	\$ 84,703	101,916
Total Receipts	84,703	101,916
DISBURSEMENTS		
City treasury	65,885	73,566
State of Missouri (Note 3)	2,518	0
Refunds and other	19,967	22,629
Total Disbursements	88,370	96,195
RECEIPTS OVER (UNDER) DISBURSEMENTS	-3,667	5,721
CASH, JANUARY 1	11,987	6,266
CASH, DECEMBER 31	\$ 8,320	11,987

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit E

SIXTEENTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH

	City of Lake Lotawana	
	Year Ended December 31,	
	1998	1997
RECEIPTS		
Fines, costs, bonds, and other	\$ 103,829	101,046
Total Receipts	<u>103,829</u>	<u>101,046</u>
DISBURSEMENTS		
City treasury	88,561	84,969
State of Missouri (Note 3)	0	0
Refunds and other	15,514	9,807
Total Disbursements	<u>104,075</u>	<u>94,776</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	-246	6,270
CASH, JANUARY 1	7,112	842
CASH, DECEMBER 31	<u>\$ 6,866</u>	<u>7,112</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

## Notes to the Financial Statements

SIXTEENTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

A. Reporting Entity and Basis of Presentation

The accompanying special-purpose financial statements present only selected data for the funds administered by the various municipal divisions of the Sixteenth Judicial Circuit of the state of Missouri, except for the city of Kansas City Municipal Division. The city of Kansas City Municipal Division is reported on separately. Furthermore, the city of Levasy Municipal Division handled no cases during the audit period and, therefore, is not included in this report.

Receipts, disbursements, and changes in cash are presented for each municipal division. The operating costs of each division are paid by the respective municipality and are not included in these financial statements.

The municipal division is responsible for cash bonds posted until case disposition allows appropriate disbursement. Bond monies relating to pending cases, whether in the custody of the city or the municipal division, are included in these financial statements.

B. Basis of Accounting

The Statements of Receipts, Disbursements, and Changes in Cash are prepared on the cash basis of accounting; accordingly, amounts are recognized when they are received or disbursed. This basis of accounting differs from generally accepted accounting principles, which require revenues to be recognized when they become available and measurable or when they are earned and expenditures or expenses to be recognized when the related liabilities are incurred.

C. Fiscal Authority and Responsibility

The municipal divisions account for fines and court costs resulting from prosecution of violations of municipal ordinances before the municipal judge or received through the traffic violations bureau, as well as cash bonds posted. Municipal violations could include traffic offenses, both moving and nonmoving; parking meter and overtime parking offenses; and other violations for which amounts are received by the municipal divisions and remitted to the city treasury. The municipal divisions also may account for restitutions received and disbursed through the divisions.

2. Cash

Section 479.080, RSMo 1994, requires municipal divisions to deposit fines and court costs into the city treasury at least monthly. Some divisions maintain bank accounts into which fines and court costs are deposited and later remitted to the city treasury. Other divisions do not maintain bank accounts, transmitting fines and court costs directly to the city treasury. Escrow bank accounts for bond monies received may be maintained by the city or the municipal division.

At the financial statement dates identified in the table of contents for the years ended 1999, 1998, and 1997, all bank account balances reported for the municipal divisions of the Sixteenth Judicial Circuit were entirely covered by federal depository insurance.

3. Disbursements to State

The municipal divisions collect various amounts that must be remitted to the state of Missouri. These amounts include the judgment for the Motorcycle Safety Trust Fund; and the surcharges for the Crime Victims' Compensation and Services to Victims Funds, the Peace Officer Standards and Training Commission Fund, and (until July 1, 1997, when municipal divisions were no longer required to assess the surcharge) the Independent Living Center Fund. The state's portions of these amounts are deposited into the city treasury for all municipal divisions, except the municipal divisions of the city of Grain Valley (starting February 1998) and the city of Lone Jack. Amounts remitted by the cities to the state are not included in the financial statements.

The municipal divisions of the city of Independence and the city of Lake Tapawingo did not assess the Peace Officer Standards and Training Commission fee.

4. City of Buckner

Bonds posted by defendants for the city of Buckner Municipal Division are deposited directly into the city treasury. The amounts held by the city at year-end could not be determined and, therefore, are not included in the financial statements.

In addition, bonds refunded to defendants could not be determined, and these amounts are not included in the financial statements.

## MANAGEMENT ADVISORY REPORT SECTION

Management Advisory Report -  
State Auditor's Current Recommendations

SIXTEENTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
MANAGEMENT ADVISORY REPORT -  
STATE AUDITOR'S CURRENT RECOMMENDATIONS

We have audited the special-purpose financial statements of the various municipal divisions of the Sixteenth Judicial Circuit as of and for the years ended October 31, 1999 and 1998, September 30, 1999 and 1998, June 30, 1999 and 1998, December 31, 1998 and 1997, and the period July 1, 1998 to September 30, 1999, and have issued our report thereon dated November 10, 1999. That report expressed a qualified opinion on the special-purpose financial statements of the municipal divisions of the cities of Grandview, Lake Tapawingo, and Lake Lotawana for the applicable fiscal periods.

The following Management Advisory Report presents our findings and recommendations arising from our audit of the municipal divisions' special-purpose financial statements. During our audit, we also identified certain management practices which we believe could be improved. Our audit was not designed or intended to be a detailed study of every system, procedure, and transaction. Accordingly, the findings presented in the following report should not be considered as all-inclusive of areas where improvements may be needed.

<b>1.</b>	<b>City of Blue Springs Municipal Division</b>
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- A. The duties of receiving, recording, depositing and transmitting fine, court cost, and bond monies and disbursing bond monies collected by the municipal division are not adequately segregated. Currently, the Court Clerk performs all of these duties. To safeguard against possible loss or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and assets are adequately safeguarded. If proper segregation of duties cannot be achieved, at a minimum, there should be a documented independent comparison of receipt slips issued to amounts transmitted and deposited.
- B. Our review noted the following concerns related to bonds:
  - 1) The Court Clerk indicated monthly listings of open items (liabilities) were prepared; however, documentation is not always maintained. At September 30, 1999, the open items listing totaled \$1,186 more than the balance of bonds in the bond bank account, indicating an apparent shortage. The former Court Clerk had prepared an open items listings as of September 30, 1998, which agreed to the balance in the bond bank account.

Documentation of monthly open-items listings should be retained to ensure proper accountability over open cases and to ensure monies held in trust are sufficient to meet liabilities.

- 2) Bond forms issued by the police department for the receipt of cash bonds are not prenumbered. To adequately account for bonds and to ensure all bonds are turned over to the municipal division, prenumbered bond forms should be issued for cash bonds received by the police department and the numerical sequence should be accounted for properly.
- 3) The September 30, 1999 open items listing included bond receipts totaling \$7,775 which had been held in excess of one year. A review should be made of any bonds posted by persons who failed to make the required court appearance to determine if the bonds should be forfeited and turned over to the city treasury, as provided by Section 479.210, RSMo 1994. Bonds which cannot be forfeited and remain unclaimed should be turned over to the state's Unclaimed Property Section, as required by state law.

C. When monies are received at the Traffic Violations Bureau (TVB) prior to the city attorney turning over the traffic ticket to the municipal division, they are held without being receipted or transmitted to the city until the traffic ticket is also received. To adequately account for and safeguard receipts and reduce the risk of loss, theft, or misuse of funds, prenumbered receipt slips should be issued immediately for all monies received and receipts should be transmitted to the city daily or when accumulated receipts exceed \$100.

D. Procedures established to pursue the collection of delinquent accounts and failure to appear cases include issuing warrants; however, the Court Clerk does not always issue the warrants on a timely basis. A warrant is not automatically issued when a defendant does not pay his fine and court costs and is not granted time to pay by the judge. The timing of the issuance of the warrant is left to the discretion of the Court Clerk.

Proper and timely issuance of warrants for amounts due to the court helps to maximize court revenues along with providing equitable treatment for those citizens who are paying fines and court costs when due.

E. Checks and money orders received for the payment of fines and court costs are not restrictively endorsed until transmittals to the city are prepared. To reduce the risk of loss or misuse of funds, checks and money orders should be restrictively endorsed immediately upon receipt.

- F. Neither the police department nor the municipal division maintains a log to account for general ordinances summons (GOS) assigned and issued and their ultimate disposition. In addition, the police department and Court Clerk issue unnumbered complaint forms.

Without the use of prenumbered forms and a proper accounting for the numerical sequence and disposition of GOS and complaint forms, the police department and the municipal division cannot be assured that all GOS and complaint forms issued were properly submitted to the court. A record of the ultimate disposition of each GOS and complaint form should be maintained to ensure all documents have been accounted for properly.

Conditions similar to A, B.1, B.2, E, and F were also noted in our prior report.

**WE RECOMMEND** the city of Blue Springs Municipal Division:

- A. Adequately segregate the duties of receiving, recording, and transmitting court receipts. At a minimum, there should be a documented supervisory review of the reconciliation between receipts and transmittals to the city.
- B.1. Retain documentation of monthly listings of open items. In addition, the reason for the apparent \$1,186 shortage should be investigated by reviewing all open bonds on the open items listing. In the event cash is determined to be insufficient to meet bond liabilities, the municipal division will need to review this matter with the city to determine the proper resolution.
2. Request the police department issue prenumbered bond forms for all bond monies received and account for the numerical sequence.
3. Forfeit any bonds for persons who failed to make the required court appearance, and attempt to locate those defendants with unclaimed bonds. Any bond monies remaining unclaimed should be remitted to the state in accordance with state law. Procedures should be established to routinely follow-up on cash bonds remaining on hand over a period of time.
- C. Issue prenumbered receipt slips for all monies when received and transmit receipts to the city daily or when accumulated receipts exceed \$100.
- D. Issue warrants in a timely manner to those who fail to comply with the court's orders.
- E. Restrictively endorse all checks and money orders immediately upon receipt.

- F. Work with the police department to ensure adequate records are maintained to account for the numerical sequence and ultimate disposition of all GOS and complaint forms issued.

**AUDITEE'S RESPONSE**

*The Court Clerk provided the following responses:*

- A. *The segregation of duties of receiving, recording, depositing and transmitting fines, court costs and bond monies and disbursing bond monies will be accomplished by October 1, 2000, due to increase in staff to handle these duties.*
- B.1. *We agree that the open items listings need to be reviewed and balanced. We intend for this to be completed by October 31, 2000. The Finance Department of the City of Blue Springs is aware of the differences in this account and that department will assist the court in balancing this account.*
2. *Pre-numbered bond forms have been ordered and will be given to the police department by October 1, 2000.*
3. *Review of cash bonds to be forfeited and remittances to the Unclaimed Property Division will be done by October 1, 2000.*
- C. *Daily deposits of monies received are being made. This procedure was changed in January 2000.*
- D. *Implementation of new procedures is forthcoming with reference to the warrants and handling of cases in which fines and costs are due. The addition of office staff and the new court software will enable the court to track accounts in which monies are due and warrants need to be issued. This should be in full compliance within twelve months.*
- E. *Checks and money orders are now restrictively endorsed immediately upon receipt.*
- F. *The Uniform Complaint and Summons forms (numbers issued by the Missouri State Highway Patrol) will be used for all charges written by the police department and all other departments beginning prior to October 1, 2000.*

<b>2. City of Buckner Municipal Division</b>
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- A. Bond monies received by the municipal division are deposited into the city's general account. The city of Buckner maintains separate records of the bonds deposited, disbursed, and held in its general account; however, these records are not reconciled to the municipal division's bond ledger. In addition, monthly listings of open items (liabilities) are not prepared. Monthly reconciliations of bonds held in the city's general account to the municipal division's bond ledger and monthly listings of open items are necessary to ensure proper accountability over open cases and to ensure monies held in trust are sufficient to meet liabilities.
- B. Prenumbered receipt slips are issued by the Court Clerk for fines and costs; however, the Court Clerk does not account for the numerical sequence of receipt slips issued. Receipt slips are not bound together but are filed according to court date. Further, no other numerical record of receipts is maintained. To adequately account for all receipts, the numerical sequence of receipt slips issued should be accounted for properly.
- C. The following concerns were noted regarding court costs and fees:
  - 1) Crime Victims Compensation (CVC), Law Enforcement Training (LET), and Peace Officer Standards and Training Commission (POSTC) fees are assessed on dismissed cases and are not assessed on non-moving violations. Sections 595.045.1 and 590.140, RSMo Cumulative Supp. 1999, require these fees be charged on all court cases for violations of municipal ordinances, except for cases dismissed by the court.
  - 2) The court charges a \$10 fine and \$20 in court costs and fees for each seat belt violation. Section 307.178.4, RSMo Cumulative Supp. 1999, states a fine not to exceed \$10 may be imposed and no court costs shall be imposed on any person for a seat belt law violation.
- D. The municipal division allows defendants to pay fines and court costs over a period of time. The Court Clerk maintains the balance due information on a log; however, periodic listings of total amounts due are not prepared. In addition, a control ledger is not maintained showing the total amount due which can be reconciled to the individual account receivable records. Monthly or periodic listings of total accounts receivable are necessary to facilitate the monitoring of amounts due to the court, to provide information to the Municipal Judge, and to help maximize collections. These listings should be reconciled on a periodic basis to the individual accounts receivable records.
- E. Neither the police department nor the municipal division maintains a log to account for GOS assigned and issued and their ultimate disposition. In addition, the Court Clerk issues unnumbered complaint forms.

Without the use of prenumbered forms and a proper accounting for the numerical sequence and disposition of GOS and complaint forms, the police department and the municipal division cannot be assured that all GOS and complaint forms issued were properly submitted to the court. A record of the ultimate disposition of each GOS and complaint form should be maintained to ensure all documents have been accounted for properly.

Conditions similar to A, C, and E were also noted in our prior report.

**WE RECOMMEND** the city of Buckner Municipal Division:

- A. Prepare monthly listings of open items and reconcile these listings to monies held in trust by the city. In addition, the city's records of bonds received, disbursed, and held in the city of Buckner's general account should be periodically reconciled to the municipal division's bond ledger.
- B. Account for the numerical sequence of all receipt slips issued by the court.
- C. Collect court costs and fees in accordance with state law.
- D. Maintain an accounts receivable control ledger and prepare a periodic listing of accounts receivable and reconcile this information to the individual accounts receivable records. A report of cases with delinquent payments and/or significant balances should be provided to the Municipal Judge regularly for review.
- E. Work with the police department to ensure adequate records are maintained to account for the numerical sequence and ultimate disposition of all GOS and complaint forms issued.

### **AUDITEE'S RESPONSE**

*The Municipal Judge and Deputy Court Clerk provided the following responses:*

- A. *Implemented. A separate bank account has been established and an open items listing is being prepared and reconciled to the bank balance.*
- B. *We have ordered and received a supply of bound receipt books. These will be used when the supply of loose receipt slips has been used up which should be by the end of the year, December 31, 2000.*
- C. *We will ensure the proper court costs and fees are assessed.*

D. *We will implement this recommendation by August 31, 2000.*

E. *We will work with the police department to ensure adequate records are maintained. This will be implemented by September 30, 2000.*

<b>3. City of Grain Valley Municipal Division</b>
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A. During our review of bonds, we noted the following:

- 1) The bond ledger maintained by the municipal division includes only the bond form number, the defendant's name, and amount. When a bond is disbursed, it is simply crossed off. A bond ledger for all cash bonds indicating the date of receipt, the bond receipt number, and date and method of disbursement is necessary to ensure proper accountability over open cases.
- 2) During our reconciliation of the bond receipts ledger to bank deposits, we noted four bonds that had been deposited but were not recorded on the ledger. To adequately account for all receipts, a prenumbered receipt slip should be issued for all bonds received and receipts per the bond receipts ledger should be reconciled to bank deposits.
- 3) The bond forms used by the Grain Valley Police Department are prenumbered; however, for bonds collected for other jurisdictions, the officers use alternate bond forms which are unnumbered. To provide assurance that bond monies are properly recorded, all bond forms should be prenumbered and their numerical sequence accounted for properly.
- 4) The June 28, 1999 open items listing included two bonds totaling \$2,000 which had been held in excess of one year. A review should be made of any bonds posted by persons who failed to make the required court appearance to determine if the bonds should be forfeited and turned over to the city treasury, as provided by Section 479.210, RSMo 1994. Bonds which cannot be forfeited and remain unclaimed should be turned over to the state's Unclaimed Property Section, as required by state law.

B. The Court Clerk maintains logs of traffic tickets and GOS assigned and issued; however, our review of these logs indicated that some tickets were not accounted for properly.

Without a proper accounting of the numerical sequence and disposition of traffic tickets and GOS forms, the police department and the municipal division cannot be assured that

all traffic tickets and GOS forms issued were properly submitted to the court for processing.

- C. CVC fees are not assessed on non-moving violations. Section 595.045.1, RSMo Cumulative Supp. 1999, requires CVC fees be charged on all court cases for violations of municipal ordinances, except for cases dismissed by the court.

Conditions similar to A.2-4, and B were also noted in our prior report.

**WE RECOMMEND** the city of Grain Valley Municipal Division:

- A.1. Include date of receipt, bond receipt number, and date and method of disbursement in the bond ledger.
- 2. Issue prenumbered receipts slips for bond monies received and reconcile to amounts deposited.
- 3. Request the police department to issue prenumbered bond forms for all bonds received.
- 4. Forfeit any bonds for persons who failed to make the required court appearance, and attempt to locate those defendants with unclaimed bonds. Any bond monies remaining unclaimed should be remitted to the state in accordance with state law. Procedures should be established to routinely follow-up on cash bonds remaining on hand over a period of time.
- B. Work with the police department to account for the numerical sequence and ultimate disposition of all traffic tickets and GOS forms issued.
- C. Assess CVC fees in accordance with state law.

**AUDITEE'S RESPONSE**

*The Court Clerk provided the following responses:*

*A.1. This has been implemented. This has been put on the computer.*

*A.2,A.3*

*&C. Implemented.*

*A.4. Implemented. One bond has been returned to the individual and the other has been turned over to the state's Unclaimed Property section.*

- B. *A form has been developed for the police department to account for voided traffic tickets and GOS forms.*

<b>4. City of Grandview Municipal Division</b>
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- A. Receipt slips issued for restitution payments received by the division are not prenumbered. Restitution payments are also not deposited into a bank account, but are held by the municipal division until disbursed in cash to the appropriate recipient. In addition, while the restitution payments are recorded on the individual computerized case files, the municipal division does not maintain a control ledger showing amounts collected, disbursed, and on hand. Using a bank account for the deposit of restitution monies would provide better accountability over monies received and disbursed and reduce the risk of loss or misuse of these funds. Maintaining a control ledger of restitution payments received, disbursed, and on hand would provide assurance that restitution payments have been accounted for properly and monies held in trust by the municipal division are sufficient to meet liabilities. Failure to adequately monitor restitution payments increases the chances that monies will be lost or misappropriated.
- B. CVC, LET, and POSTC fees are not assessed on parking tickets. Sections 595.045.1 and 590.140 RSMo Cumulative Supp. 1999, requires these fees be charged on all court cases for violations of municipal ordinances, except for cases dismissed by the court.
- C. The September 30, 1999 open items listing included bond receipts totaling \$1,215 which had been held in excess of one year. A review should be made of any bonds posted by persons who failed to make the required court appearance to determine if the bonds should be forfeited and turned over to the city treasury, as provided by Section 479.210, RSMo 1994. Bonds which cannot be forfeited and remain unclaimed should be turned over to the state's Unclaimed Property Section, as required by state law.
- D. Checks and money orders are not restrictively endorsed until deposits are prepared. To reduce the risk of loss or misuse of funds, checks and money orders should be restrictively endorsed immediately upon receipt.

**WE RECOMMEND** the city of Grandview Municipal Division:

- A. Deposit restitution monies in a bank account and make all disbursements by check. In addition, a record should be maintained of restitution received, disbursed, and on hand.
- B. Assess court costs in accordance with state law.

- C. Forfeit any bonds for persons who failed to make the required court appearance, and attempt to locate those defendants with unclaimed bonds. Any bond monies remaining unclaimed should be remitted to the state in accordance with state law. Procedures should be established to routinely follow-up on cash bonds remaining on hand over a period of time.
- D. Restrictively endorse all checks and money orders immediately upon receipt.

**AUDITEE'S RESPONSE**

*The Municipal Judge and Court Clerk provided the following responses:*

- A. *We concur and are discussing the problem with outside auditors and hope to have adequate procedures and controls in place by December 31, 2000.*
- B. *We concur and this will be implemented effective immediately.*
- C. *This is in process and will be fully implemented by September 30, 2000.*
- D. *Implemented.*

<b>5. City of Greenwood Municipal Division</b>
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- A. During our review of bonds, we noted the following:
  - 1) The Court Clerk does not maintain a bond ledger. A bond ledger indicating the related case, date and amount of receipt, date and method of disbursement, and ending balances is necessary to ensure proper accountability over open cases and to ensure monies held in trust are sufficient to meet liabilities.
  - 2) We noted three instances where receipt slips were not issued by the Court Clerk for bond monies received and two other instances where the dollar amount was not included on the receipt slips. In addition, receipts per the bond receipt ledger are not reconciled to bank deposits. To adequately account for all receipts, a prenumbered receipt slip should be issued for all bonds received and receipts recorded in the bond receipt ledger should be reconciled to bank deposits.
  - 3) Bond forms are not prenumbered. While the police department issues prenumbered receipt slips for cash bonds, our review of the receipt book indicates that the receipt slips are not being issued in numerical sequence, and we

noted one instance of a receipt slip which was missing from the book. The police department was unable to provide an explanation for the missing receipt slip. To provide assurance that all bond monies are properly recorded, bond forms should be prenumbered and the numerical sequence of bond forms should be accounted for properly.

- B. Neither the police department nor the municipal division maintains a log to account for traffic tickets and GOS forms issued. The Court Clerk prepares a monthly violations report for traffic tickets and GOS; however, the report includes only the tickets and GOS forms that are handled through the municipal division.

Without a proper accounting of the numerical sequence and ultimate disposition of all traffic tickets and GOS forms, the police department and the municipal division cannot be assured that all traffic tickets and GOS forms issued were properly submitted to the court. A record of the ultimate disposition of each traffic ticket and GOS form should be maintained to ensure all documents have been accounted for properly.

- C. The municipal division assesses an additional \$1 in court costs per case for the Eastern Jackson County Youth Court. While the fee is allowed under city ordinance, we could find no statutory authority for this additional fee.
- D. The court does not file with the city a monthly report of all cases heard in court. Section 479.080.3, RSMo 1994, requires the Court Clerk to prepare a monthly listing of all cases heard in court, including all fines and court costs collected, to be verified by the Court Clerk or Municipal Judge, and filed with the City Clerk.

**WE RECOMMEND** the city of Greenwood Municipal Division:

- A.1. Maintain a bond ledger.
  - 2. Issue prenumbered receipts slips for bond monies received and reconcile to amounts deposited.
  - 3. Request the police department to issue prenumbered bond forms for all bonds received and to account for the numerical sequence of receipt slips issued.
- B. Work with the police department to ensure adequate records are maintained to account for the numerical sequence and ultimate disposition of all traffic tickets and GOS forms issued.
- C. Stop assessing the additional \$1 fee for the youth court.

- D. Prepare monthly reports of court actions and file these with the city in accordance with state law.

**AUDITEE'S RESPONSE**

*The Court Clerk provided the following responses:*

A.1,A.2,  
A.3,  
B&C. Implemented.

D. This will be done effective July 31, 2000.

<b>6. City of Independence Municipal Division</b>
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- A. As of July 1999, the municipal division's receivable listing indicated a total of \$846,179 owed to the municipal division. The municipal division has issued warrants for the cases where the defendant has failed to make payment and has not been granted time to pay. However, procedures to collect monies due the municipal division on delinquent accounts receivable are not adequate.

The municipal division should work with the police department to institute procedures to improve the collection of amounts owed the division, such as requiring the defendant to appear in court to justify reasons for non-payment, the issuance and serving of arrest warrants for those defendants who fail to appear, and writing off those accounts which are deemed to be uncollectible, after review and approval by the Municipal Judge.

- B. The following concerns were noted regarding court costs and fees:
- 1) POSTC fees were not assessed or collected in accordance with state law. Section 590.140.1, RSMo Cumulative Supp. 1999, requires this fee to be charged on all court cases for violations of municipal ordinances, except for cases dismissed by the court.
  - 2) CVC, and LET fees are not assessed on parking and improper registration tickets. Sections 595.045.1 and 590.140 RSMo Cumulative Supp. 1999, requires CVC and LET fees be charged on all court cases for violations of municipal ordinances, except for cases dismissed by the court.

- C. Neither the police department nor the municipal division accounts for the numerical sequence or ultimate disposition of all traffic tickets, GOS, animal control tickets, fire lane tickets or complaints issued. The police department maintains records accounting for tickets and forms assigned and issued; however, the police department does not always record the disposition of voided or lost tickets and forms not returned by officers.

Without a proper accounting of the numerical sequence and ultimate disposition of traffic tickets, GOS forms, animal control tickets, fire lane tickets, and complaints, the police department and the municipal division cannot be assured that all tickets and forms issued were properly submitted to the court. A record of the ultimate disposition of each traffic ticket, GOS form, animal control ticket, fire lane ticket, and complaint should be maintained to ensure all documents have been accounted for properly.

A similar condition was also noted in our prior report.

- D. The municipal division accepts cash, checks, and money orders for the payment of fines and court costs. The municipal division issues computerized cash register receipts slips for all monies collected. This information is downloaded into the court's computer system every night. Payments received are also manually posted to the individual case files. However in both instances, the receipt slip number is not posted, only the date paid and the amount are noted.

In addition, the manual check numbers for bonds applied or refunded are not posted to the individual case files or to the computer system, only the date paid out. The posting of receipt slip and bond check numbers to the individual case files and computer records is necessary to provide adequate supporting documentation and a proper audit trail.

**WE RECOMMEND** the city of Independence Municipal Division:

- A. Establish procedures to maximize the collection of fines and court costs owed the municipal division.
- B. Collect court costs and fees in accordance with state law.
- C. Work with the police department to account for the numerical sequence and ultimate disposition of all traffic tickets, GOS forms, animal control tickets, fire lane tickets, and complaints issued.
- D. Post the receipt slip number and bond check numbers to the individual case files and to the computer system.

**AUDITEE'S RESPONSE**

*The Presiding Municipal Judge and Court Clerk provided the following responses:*

- A. *The number quoted represents outstanding amounts due from 1983-1999. Our actual collection percentage has averaged approximately 90 percent and up.*

*The city manager and police department are currently working on establishing procedures for serving warrants issued for non-payment of fines and court costs owed to the municipal division.*

- B. *We agree and this will be implemented August 1, 2000.*

- C. *The city's Technology Services Department is working on a computer program to generate printouts of missing ticket numbers and the police department will be following up on these to determine the status of these tickets. This will be implemented September 1, 2000.*

- D. *The Technology Services Department is currently rewriting computer programs to allow this information to be input. Implementation is expected by February 1, 2001.*

<b>7. City of Lake Lotawana Municipal Division</b>
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- A. Receipts are not deposited into the city treasury on a timely basis. The Court Clerk holds monies until after court is held for the month. In addition, monies received are not recorded or deposited if a payment is received at the TVB prior to the city attorney turning over the traffic ticket to the municipal division. To adequately safeguard receipts and reduce the risk of loss, theft, or misuse of funds, all monies should be recorded immediately upon receipt and deposits into the city treasury should be made daily or when accumulated receipts exceed \$100.

- B. Our review noted the following concerns related to bonds:

- 1) Instead of a bond ledger, the Court Clerk prepares reports titled "Listings of Bonds in Trust Paid Out" for cash bonds received. When a bond is disposed of, the Court Clerk marks through it on the listing. However, the clerk does not indicate the related case or the date of disbursement. This information is necessary to ensure proper accountability over open cases and to ensure monies held in trust are sufficient to meet liabilities.
- 2) The police department issues prenumbered bond forms for bonds and the details of these bonds are also recorded on a bond log. However, a scan of this log indicated there were numerous bond form numbers that were not recorded on

the log. In addition, the Court Clerk uses unnumbered bond forms for the bonds received at the court. To adequately account for bond monies and to ensure all bonds are turned over to the municipal division, prenumbered bond forms should be issued for all cash bonds received and the numerical sequence should be accounted for properly.

- C. Neither the police department nor the municipal division maintains a log to account for GOS assigned and issued and their ultimate disposition.

Without a proper accounting of the numerical sequence and ultimate disposition of GOS forms, the police department and the municipal division cannot be assured that all GOS forms were properly submitted to the court. A record of the ultimate disposition of each GOS form should be maintained to ensure all documents have been accounted for properly.

Conditions similar to A and B.2 were also noted in our prior report.

**WE RECOMMEND** the city of Lake Lotawana Municipal Division:

- A. Issue prenumbered receipt slips for all monies when received and deposit receipts in the city treasury intact daily or when accumulated receipts exceed \$100.
- B.1. Include the related case and date of disbursement on the "Listings of Bonds in Trust Paid Out."
- 2. Work with the police department to ensure the numerical sequence of bond forms is accounted for properly. In addition, prenumbered bond forms should be issued for the bonds posted with the Court Clerk.
- C. Work with the police department to ensure adequate records are maintained to account for the numerical sequence and ultimate disposition of all GOS forms assigned and issued.

### **AUDITEE'S RESPONSE**

*The Municipal Judge and Court Clerk provided the following responses:*

A&

B.1. *Implemented.*

B.2. *This will be discussed with the Police Chief by July 31, 2000. Prenumbered bond forms are now being issued by the Court Clerk.*

C. *This will be discussed with the Police Chief by July 31, 2000.*

**8.**

**City of Lake Tapawingo Municipal Division**

- A. The duties of receiving, recording, and depositing fine, court cost, and bond monies and disbursing bond monies collected by the municipal division are not adequately segregated. Currently, the Court Clerk performs all of these duties. To safeguard against possible loss or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and assets are adequately safeguarded. Since this is an office of one employee and proper segregation of duties cannot be achieved, at a minimum, there should be a documented independent comparison of receipt slips issued to amounts deposited.
- B. The following concerns were noted regarding court costs and fees:
  - 1) POSTC fees were not assessed or collected by the municipal division. Section 590.140.1, RSMo Cumulative Supp. 1999, requires this fee be charged on all court cases for violations of municipal ordinances, except for cases dismissed by the court.
  - 2) CVC and LET fees are not assessed on nonmoving violations. Sections 595.045.1 and 590.140 RSMo Cumulative Supp. 1999, require CVC and LET fees be charged on all court cases for violations of municipal ordinances, except for cases dismissed by the court.
- C. Bond monies received by the municipal division are deposited into the city's general account. The city of Lake Tapawingo does not maintain separate records of the bonds deposited, disbursed, and held in its general account. In addition, monthly listings of open items (liabilities) are not prepared. Adequate bond records and monthly listings of open items are necessary to ensure proper accountability over open cases and to ensure monies held in trust are sufficient to meet liabilities.
- D. Neither the police department nor the municipal division accounts for the numerical sequence or ultimate disposition of all traffic tickets and GOS issued. In addition, three of the sixty traffic tickets or GOS forms selected for testing could not be provided by the police department or the municipal division for our review.

Without a proper accounting of the numerical sequence and ultimate disposition of traffic tickets and GOS forms, the police department and the municipal division cannot be assured that all tickets and forms issued are properly submitted to the court. A record

of the ultimate disposition of each traffic ticket and GOS form should be maintained to ensure all documents have been accounted for properly.

- E. The municipal division does not file a monthly report of all cases heard in court with the city. Section 479.080.3, RSMo 1994, requires the Court Clerk to prepare a monthly listing of all cases heard in court, including all fines and court costs collected, to be verified by the Court Clerk or Municipal Judge, and filed with the City Clerk.

Conditions A and D were also noted in our prior report.

**WE RECOMMEND** the city of Lake Tapawingo Municipal Division:

- A. Establish a documented review of municipal division records by an independent person.
- B. Collect court costs and fees in accordance with state law.
- C. Prepare monthly listings of open items and reconcile these listings to monies held in trust by the city. In addition, separate records should be maintained of bonds received, disbursed, and held in the city of Lake Tapawingo's general account.
- D. Work with the police department to account for the numerical sequence and ultimate disposition of all traffic tickets and GOS forms issued.
- E. Prepare monthly reports of court actions and file these with the city in accordance with state law.

**AUDITEE'S RESPONSE**

*The Court Clerk provided the following responses:*

*A,B,  
D&E. Implemented.*

*C. We will discuss with the city the need to maintain records of bonds held by the city.*

<b>9. City of Lee's Summit Municipal Division</b>
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- A. Monies received are not always receipted or transmitted to the city if a payment is received at the TVB prior to the police department or city attorney turning over the traffic ticket to the municipal division. For example, we noted monies received on August 2,

1999, which were not receipted or transmitted to the city until August 9, 1999. To adequately account for and safeguard receipts and reduce the risk of loss, theft, or misuse of funds, prenumbered receipt slips should be issued for all monies received immediately upon receipt and receipts should be transmitted to the city daily or when accumulated receipts exceed \$100.

- B. Neither the police department nor the municipal division maintains a log to account for general ordinance complaints (GOC) and animal control tickets issued and their ultimate disposition.

Without a proper accounting of the numerical sequence and ultimate disposition of all GOC forms and animal control tickets, the police department and the municipal division cannot be assured that all GOC forms and animal control tickets issued were properly submitted to the court. A record of the ultimate disposition of each GOC form and animal control ticket should be maintained to ensure all documents have been accounted for properly.

A similar condition was also noted in our prior report.

- C. The June 30, 1999 open items listing included bond receipts totaling \$3,750 which had been held in excess of one year. A review should be made of any bonds posted by persons who failed to make the required court appearance to determine if the bonds should be forfeited and turned over to the city treasury, as provided by Section 479.210, RSMo 1994. Bonds which cannot be forfeited and remain unclaimed should be turned over to the state's Unclaimed Property Section, as required by state law.

**WE RECOMMEND** the city of Lee's Summit Municipal Division:

- A. Issue prenumbered receipt slips for all monies when received and transmit receipts to the city daily or when accumulated receipts exceed \$100.
- B. Work with the police department to ensure adequate records are maintained to account for the numerical sequence and ultimate disposition of all GOC forms and animal control tickets issued.
- C. Forfeit any bonds for persons who failed to make the required court appearance, and attempt to locate those defendants with unclaimed bonds. Any bond monies remaining unclaimed should be remitted to the state in accordance with state law. Procedures should be established to routinely follow-up on cash bonds remaining on hand over a period of time.

**AUDITEE'S RESPONSE**

*The Court Administrator provided the following responses:*

- A. *We concur. We will issue manual receipt slips for payments on tickets not yet turned over by the police department or city attorney.*
- B. *Implemented.*
- C. *We concur. A review of the bond open items listing will be done annually between November 1 and November 30 each year.*

**10.**

**City of Lone Jack Municipal Division**

- A. The duties of receiving, recording, and depositing fine, court cost, and bond monies and disbursing bond monies collected by the municipal division are not adequately segregated. Currently, the Court Clerk performs all of these duties. To safeguard against possible loss or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and assets are adequately safeguarded. Since this is an office of one employee and proper segregation of duties cannot be achieved, at a minimum, there should be a documented independent comparison of receipt slips issued to amounts deposited. In addition, there should be a documented review of the bank reconciliations.

- B. Our review noted the following concerns related to bonds:

- 1) Monthly listings of open items (liabilities) are not prepared and reconciled to the available cash balance. The Court Clerk prepared an open items listing as of July 20, 1999. The balance in the municipal division's bond account exceeded the open items listing by \$1,058. An attempt should be made to determine the proper disposition of these excess monies. Monies which remain unclaimed should be turned over to the state's Unclaimed Property Section, as required by state law.

Monthly open items listings should be prepared and reconciled to the available cash balance to ensure proper accountability over open cases and to ensure monies held in trust are sufficient to meet liabilities.

- 2) The Court Clerk maintains a bond ledger only for bonds collected for and distributed to outside agencies. A bond ledger for all cash bonds indicating the related case, date and amount of receipt, date of disbursement, and ending balance is necessary to ensure proper accountability over open cases.

- 3) Bond forms used by the police department are prenumbered; however, the numerical sequence is not accounted for by either the police department or the court. In addition, the Court Clerk does not issue receipt slips to the police department when cash bonds are transmitted to the municipal division.

To ensure all bonds are turned over to the municipal division, the numerical sequence of bond forms should be accounted for properly. Further, to fully account for all monies received, prenumbered receipt slips should be issued for all monies received by the municipal division, including bonds collected and transmitted by the police department.

- C. Neither the police department nor the municipal division maintains a log to account for GOS assigned and issued and their ultimate disposition.

In addition, two separate logs of traffic tickets issued are maintained by the Court Clerk. The first log lists traffic tickets by ticket number and includes date issued, court date, and officer. The second log lists traffic tickets by court date and includes the defendant's name, the offense, and the ultimate disposition of each ticket. However for the fifty-five tickets tested, four were not included in the first log, the ultimate disposition of ten tickets was not included on the second log, and no information could be found on the second log for another four tickets.

Without a proper accounting of the numerical sequence and disposition of GOS forms and traffic tickets, the police department and the municipal division cannot be assured that all GOS forms and traffic tickets issued were properly submitted to the court. A record of the ultimate disposition of each GOS form and traffic ticket should be maintained to ensure all documents have been accounted for properly.

Similar conditions were also noted in our prior report.

**WE AGAIN RECOMMEND** the city of Lone Jack Municipal Division:

- A. Establish a documented review of municipal division records by an independent person.
- B.1. Prepare monthly listings of open items and reconcile the listing to monies held in trust by the court. The municipal division should attempt to identify to whom the \$1,058 belongs and disburse the funds appropriately. If this cannot be determined, the excess monies should be turned over to the state's Unclaimed Property Section in accordance with state law.
2. Maintain a complete bond ledger for all bonds received.

3. Work with the police department to ensure the numerical sequence of bond forms is accounted for properly. In addition, the court should issue prenumbered receipt slips to the police department when bonds are transmitted to the municipal division.
- C. Work with the police department to ensure adequate records are maintained to account for the numerical sequence and ultimate disposition of all GOS forms assigned and issued. In addition, the Court Clerk should maintain one comprehensive traffic ticket log.

**AUDITEE'S RESPONSE**

A,B,

&C. *The Court Clerk indicated that these recommendations will be implemented by December 31, 2000.*

<b>11.</b>	<b>City of Oak Grove Municipal Division</b>
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- A. The duties of receiving, recording, and depositing fine, court cost, and bond monies and disbursing bond monies collected by the municipal division are not adequately segregated. Currently, the Deputy Court Clerk performs all of these duties. To safeguard against possible loss or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and assets are adequately safeguarded. If proper segregation of duties cannot be achieved, at a minimum, there should be a documented independent comparison of receipt slips issued to amounts deposited.
- B. The Jackson County Sheriff's department writes tickets and collects money from defendants for bonds related to municipal ordinance violations for the city of Oak Grove. The Court Clerk does not issue receipt slips to the Sheriff's department when cash bonds are transmitted to the court. To ensure all cash bonds are accounted for properly, prenumbered receipt slips should be issued for all cash bonds received, and the receipt slips issued should be reconciled to bank deposits.
- C. Prenumbered receipts slips are issued by the municipal division for all monies collected for fines and court costs. The issuance of the receipt slip automatically posts the receipt to the receipts, or cash control, ledger. Payments received are also posted to the individual case files. However, the receipt slip number is not posted to the case file, only the date paid and the amount are noted. The posting of the receipt slip number to the individual case file is necessary to provide adequate supporting documentation and to provide a proper audit trail.

- D. Neither the Sheriff's department nor the municipal division accounts for the numerical sequences of traffic tickets and GOS issued. The Sheriff's department maintains records accounting for tickets and forms assigned and issued; however, the Sheriff's department does not always record the disposition of voided or lost tickets and forms not returned by officers.

Without a proper accounting of the numerical sequence and disposition of traffic tickets and GOS forms, the Sheriff's department and the municipal division cannot be assured that all tickets and forms issued were properly submitted to the court. A record of the ultimate disposition of each traffic ticket and GOS form should be maintained to ensure all documents have been accounted for properly.

- E. We noted the following concerns related to the municipal division's TVB:
- 1) Although the municipal division operates a TVB, a court order has not been issued to formally establish the TVB. Supreme Court Rule No. 37.49 requires the municipal judge to establish the TVB by court order.
  - 2) The fine and cost schedule did not reflect amounts currently being assessed and collected. To ensure fines and costs are properly assessed and collected, the municipal division's schedule should be updated each time fines or court costs are changed.

Conditions similar to A, B, D and E.1 were also noted in our prior report.

**WE RECOMMEND** the city of Oak Grove Municipal Division:

- A. Adequately segregate the duties of receiving, recording, and transmitting court monies. At a minimum, there should be a documented supervisory review of the reconciliation between receipts and deposits.
- B. Issue prenumbered receipt slips to the Sheriff's department for all cash bonds received and reconcile receipt slips issued to bank deposits.
- C. Post the receipt slip number to the individual case files.
- D. Work with the Sheriff's department to account for the numerical sequence and ultimate disposition of all traffic tickets and GOS forms issued.
- E.1. Prepare a court order authorizing the establishment of a TVB.
  2. Update the fines and costs schedule in accordance with state law.

## **AUDITEE'S RESPONSE**

*The Municipal Judge and Court Clerk provided the following responses:*

- A. This will be implemented immediately. The city finance director will perform an independent review.*
- B. The city no longer uses the Jackson County Sheriff's department and now has established its own police department. Prenumbered receipt slips are issued for all cash bonds received.*

*C&E. Implemented.*

- D. We have started maintaining a log and will add the necessary information to implement this recommendation by September 30, 2000.*

<b>12. City of Raytown Municipal Division</b>
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- A. Monies received are not always receipted or transmitted to the city if a payment is received at the TVB prior to the police department or city attorney turning over the traffic ticket to the municipal division. To adequately account for and safeguard receipts and reduce the risk of loss, theft, or misuse of funds, prenumbered receipt slips should be issued for all monies received immediately upon receipt and receipts should be transmitted to the city daily or when accumulated receipts exceed \$100.
- B. Neither the police department nor the municipal division accounts for the numerical sequence or ultimate disposition of all traffic tickets and GOS issued. In addition, the city's prosecuting attorney and the code enforcement department issue unnumbered complaint forms. The code enforcement department also issues unnumbered animal control tickets.

Without the use of prenumbered forms and a proper accounting of the numerical sequence and ultimate disposition of all traffic tickets, GOS forms, complaints, and animal control tickets, the police department, the code enforcement department, the prosecuting attorney, and the municipal division cannot be assured that all documents issued were properly submitted to the court. A record of the ultimate disposition of each traffic ticket, GOS form, complaint form, and animal control ticket should be maintained to ensure all documents have been accounted for properly.

- C. The Prosecuting Attorney does not initial or sign tickets to document his approval of an amendment or non-prosecution. To ensure proper disposition, the Prosecuting Attorney should initial or sign all tickets.

Conditions similar to A and B were also noted in our prior report.

**WE RECOMMEND** the city of Raytown Municipal Division:

- A. Issue prenumbered receipt slips for all monies when received and transmit receipts to the city daily or when accumulated receipts exceed \$100.
- B. Work with the police department and code enforcement department to ensure adequate records are maintained to account for the numerical sequence and ultimate disposition of all traffic tickets, GOS forms, animal control tickets, and complaint forms issued.
- C. Require the Prosecuting Attorney's initial or signature on all tickets.

**AUDITEE'S RESPONSE**

*The Municipal Judge and Court Clerk provided the following responses:*

- A. *If payments cannot be immediately entered on the computer system, the monies will be recorded on a log. This procedure will be effective immediately.*
- B. *This will be discussed immediately with the City Administrator and the police chief.*
- C. *This will be discussed immediately with the City Administrator.*

**13.**

**City of Sugar Creek Municipal Division**

- A. During our review of receipts, we noted the following:
  - 1) We noted numerous instances where receipt slips were not issued for fines, court costs, and bonds received at times other than during court. In addition, receipts according to the receipts ledger are not reconciled to the transmittals to the city and bank deposits. To adequately account for all receipts, a prenumbered receipt slip should be issued for all monies received and receipts according to the receipts ledger should be reconciled to transmittals to the city and bank deposits.

- 2) The court allows partial payments for fines and court costs. Partial payments are not transmitted until the case's scheduled court date. To adequately safeguard receipts and reduce the risk of loss or misuse of funds, partial payments should be transmitted to the city when received.
  - 3) Checks and money orders received for the payment of fines and court costs are not restrictively endorsed until after they are transmitted to the city. To reduce the risk of loss or misuse of funds, checks and money orders should be restrictively endorsed immediately upon receipt.
  - 4) Prenumbered receipts slips are issued by the municipal division for all monies collected. The issuance of the receipt slip automatically posts the receipt to the receipts, or cash control, ledger. Payments received are also posted to the individual case files. However, the receipt slip number is not posted to the case file, only the date paid and the amount are noted. The posting of the receipt slip number to the individual case file is necessary to provide adequate supporting documentation and to provide a proper audit trail.
- B. The police officers collect fines, court costs, and bonds for the municipal division when the Court Clerk is not on duty. The police officers are not bonded. Failure to properly bond all persons with access to assets exposes the municipal division and the city to risk of loss.
- C. The following concerns were noted regarding court costs and fees:
- 1) CVC, LET, and POSTC fees are assessed on dismissed cases and are not assessed on non-moving violations. Sections 595.045.1 and 590.140, RSMo Cumulative Supp. 1999, require these fees be charged on all court cases for violations of municipal ordinances, except for cases dismissed by the court.
  - 2) When CVC, LET, and POSTC fees are assessed on moving violations, court costs excluding CVC, LET, and POSTC fees are assessed at \$10. For nonmoving violations when CVC, LET, and POSTC fees are not assessed, court costs are assessed at \$12. Thus, court costs have not been applied consistently. Section 479.260, RSMo requires court cost to be established at an amount not to exceed \$12 per case to be charged on all municipal ordinance violations.
- D. Complaint forms received by the court for processing are not numbered until the Court Clerk assigns a number and enters them on her log of complaint forms received. Without the use of prenumbered forms and a proper accounting of the numerical sequence and ultimate disposition of all complaint forms, the police department and the municipal

division cannot be assured that all complaint forms issued are properly submitted to the court for processing.

Conditions similar to A.2, A.3, and C.1 were also noted in our prior report.

**WE RECOMMEND** the city of Sugar Creek Municipal Division:

- A.1. Issue prenumbered receipts slips for monies received and reconcile to amounts transmitted and deposited.
- 2. Transmit partial payment receipts to the city when received.
- 3. Restrictively endorse all checks and money orders immediately upon receipt.
- 4. Post the receipt slip number to the individual case files.
- B. Request the city obtain bond coverage for all persons handling municipal division monies.
- C. Collect court costs and fees in accordance with state law.
- D. Issue prenumbered complaint forms.

**AUDITEE'S RESPONSE**

*The Municipal Judge and Court Clerk provided the following responses:*

*A.1-4,*

*C&D. Implemented.*

*B. We will discuss with the city the obtaining of a blanket bond for all persons handling monies. This should be implemented September 1, 2000.*

This report is intended for the information of the management of the various municipal divisions of the Sixteenth Judicial Circuit and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

## Follow-Up on State Auditor's Prior Recommendations

SIXTEENTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
FOLLOW-UP ON STATE AUDITOR'S PRIOR RECOMMENDATIONS

This section reports follow-up action taken by the municipal divisions of the Sixteenth Judicial Circuit on recommendations made in the Management Advisory Report (MAR) of our report issued for the two years ended 1994 and 1993. The prior recommendations which have not been implemented, but are considered significant, have been repeated in the current MAR. Although the remaining unimplemented recommendations have not been repeated, the municipal divisions should consider implementing these recommendations.

1. City of Blue Springs Municipal Division

- A. The duties of receiving and depositing monies were not adequately segregated from the recording of transactions.
- B.
  - 1) The Court Clerk did not issue prenumbered receipt slips for restitution monies.
  - 2) Checks received for the payment of fines and court costs were not restrictively endorsed until after they were transmitted to the city.
- C.
  - 1) Bond forms issued by the police department for the receipt of cash bonds were not prenumbered.
  - 2) Bond dispositions were not always recorded in the bond ledger on a timely basis.
- D. Unclaimed bonds were not turned over to the state's Unclaimed Property Section. The court did not have adequate follow-up procedures for old outstanding checks.
- E. Neither the police department nor the court accounted for the numerical sequence or ultimate disposition of general ordinance summonses issued.
- F. The TVB accepted payments for offenses which were not on the list of offenses approved by the Municipal Judge for the TVB to accept payment.

Recommendations:

The city of Blue Springs Municipal Division:

- A. Adequately segregate the duties of receiving, recording, and transmitting court receipts. At a minimum, there should be a documented supervisory review of the reconciliation between receipts and transmittals to the city.

- B.1. Issue prenumbered receipt slips for all monies received and account for the numerical sequence.
- 2. Restrictively endorse all checks immediately upon receipt.
- C.1. Request the police department issue prenumbered bond forms for all bond monies received and account for the numerical sequence.
- 2. Record all bond activity in the bond ledger on a timely basis.
- D. Investigate outstanding bond refund checks and take proper follow-up action. Any bond monies remaining unclaimed should be forwarded to the state's Unclaimed Property Section in accordance with state law. Procedures should also be established to routinely investigate bonds remaining on hand for an extended period of time.
- E. Issue prenumbered complaint forms and work with the police department to ensure records are maintained to account for the numerical sequence and ultimate disposition of each summons and complaint form issued.
- F. Comply with the Municipal Judge's order and accept payment only for offenses listed on the TVB schedule.

Status:

B.1,  
C.2,  
& F. Implemented.

A, B.2,  
C.1, D,  
& E. Not implemented. See MAR No. 1.

2. City of Buckner Municipal Division

- A. Monthly listings of open items were not prepared for bonds held in trust by the city.
- B. Neither the police department nor the court accounted for the numerical sequence or ultimate disposition of summonses issued. In addition, complaint forms issued by the court were not prenumbered.
- C. Several instances were noted where court costs were charged on dismissed cases and on cases involving nonmoving traffic violations.

Recommendations:

The city of Buckner Municipal Division:

- A. Prepare monthly listings of open items and reconcile the listings to monies held in trust by the city.
- B. Issue prenumbered complaint forms and work with the police department to ensure records are maintained to account for the numerical sequence and ultimate disposition of each summons issued.
- C. Collect the \$5 CVC, the \$2 LET, the \$1 POSTC fees in accordance with state law.

Status:

Not implemented. See MAR No. 2.

3. City of Grain Valley Municipal Division

- A. The duties of receiving and depositing monies were not adequately segregated from the recording of transactions.
- B.
  - 1) The composition of receipt slips issued was not reconciled to the composition of bank deposits. Deposit slips were not always itemized and deposits were not indicated on the one-write receipt ledger used by the court clerk.
  - 2) Prenumbered receipt slips were not issued for some court monies received.
- C. Restitution payments received by the division were not always deposited into a bank account.
- D.
  - 1) Bond forms issued by the police department for the receipt of cash bonds were not prenumbered and the Court Clerk did not issue the police department a receipt slip for bond monies turned over to the division.
  - 2) Bond forms were not always issued for bonds received by the division or the police department.
  - 3) A monthly listing of open items was not prepared for cash bonds.
  - 4) The bond ledger maintained by the municipal division was not complete.
  - 5) The court did not have adequate follow-up procedures for old outstanding checks.

- E. The city did not remit the state's portion of CVC fees to the state Department of Revenue on a monthly basis.
- F. Neither the police department nor the court accounted for the numerical sequence or ultimate disposition of all summonses issued.
- G. The division did not charge the Independent Living Center (ILC) Fund fee on drug-related offenses and intoxication-related traffic offenses.
- H. Division personnel were unable to locate the case files for six cases.
- I. Cases were not always recorded on the court docket.

Recommendations:

The city of Grain Valley Municipal Division:

- A. Adequately segregate the duties of receiving, recording, and depositing court receipts. At a minimum, there should be a documented supervisory review of the reconciliations between receipts and deposits.
- B.1. Reconcile total cash, checks and money orders received to bank deposits. In addition, deposit slips should be itemized or the one-write ledger marked to indicate deposits.
  - 2. Issue prenumbered receipt slips for all monies received and properly account for the numerical sequence.
- C. Issue a receipt slip for all restitution payments received. In addition, all restitution payments should be deposited into a bank account. Subsequent disbursement of restitutions should be made by check.
- D.1.
  - & 2. Require prenumbered receipt slips or bond forms be issued for all bond monies received by the police department and the division and account for the numerical sequence.
  - 3. Prepare monthly listings of open items and reconcile the listings to monies held in the bond bank account.
  - 4. Account for all bonds received in the bond ledger.
  - 5. Investigate outstanding bond refund checks and take proper follow-up action. Any bond monies remaining unclaimed should be forwarded to the state's Unclaimed Property

Section in accordance with state law. Procedures should also be established to routinely investigate bonds remaining on hand for an extended period of time.

- E. Request the city pay CVC fees to the state monthly in accordance with state law.
- F. Work with the police department to ensure records are maintained to account for the numerical sequence and ultimate disposition of all summonses issued.
- G. Collect and remit the \$5 ILC fee in accordance with state law.
- H. Retain all case files in accordance with Supreme Court Rule 8.
- I. Ensure all cases are recorded on the court docket.

Status:

A,C,  
D.4,  
E&H. Implemented.

- B.1. Partially implemented. While this is being done for fines and costs, no such reconciliation is done for the bond receipts. See MAR No. 3.

B.2,D.1,  
D.2,D.5,  
& F. Not implemented. See MAR No. 3.

- D.3. Partially implemented. The Court Clerk does not retain her monthly listings. Upon our request, she prepared a listing as of June 28, 1999, which agreed to the division's book balance for that date. Although not repeated in the current MAR, the municipal division should still consider fully implementing this recommendation.
- G. Not implemented. The court started assessing this fee after the prior audit in response to our recommendation and continues to assess this fee. However, the statute was amended effective July 1, 1997, and this fee should no longer be charged on municipal cases.
- I. Not implemented. We noted two instances of cases not being recorded on the court docket during the current audit period. Although not repeated in the current MAR, the municipal division should still consider fully implementing this recommendation.

4. City of Grandview Municipal Division

- A. 1) Checks were not restrictively endorsed until the following day.

- 2) The payment register prepared by the court did not always indicate the correct method of payments received.
- B. 1) Restitution payments received by the division were not deposited into a bank account but held in cash by the Court Clerk until disbursed to the victim.
- 2) The restitution log was not complete or updated on a timely basis or periodically reconciled to amounts on hand.
- C. 1) Bonds were not deposited on a timely basis.
- 2) Blank checks for bond refunds were signed in advance by the Court Clerk before court.
- D. The city did not remit the state's portion of CVC fees to the state Department of Revenue on a monthly basis.

Recommendations:

The city of Grandview Municipal Division:

- A.1. Restrictively endorse all checks immediately upon receipt.
- 2. Correctly indicate the method of payment on the payment register and reconcile total cash, checks, and money orders received to deposit slips prepared for transmittal to the city.
- B.1. Deposit all restitution payments into a bank account. Subsequent disbursement of restitutions should be made by check.
- 2. Update the restitution log in a timely manner and periodically reconcile the log with amounts on hand.
- C.1. Pick up and deposit bonds from the police department daily or when accumulated receipts exceed \$100.
- 2. Prohibit the practice of signing checks in advance.
- D. Request the city pay CVC fees to the state monthly in accordance with state law.

Status:

- A.1 &
- B. Not implemented. See MAR No 4.

A.2,  
C&D. Implemented.

5. City of Greenwood Municipal Division

- A. Receipts were not deposited on a timely basis.
- B. CVC, LET and POSTC fees were not correctly charged.
- C. The division did not charge the ILC Fund fee on drug-related offenses and intoxication-related traffic offenses.
- D. The Court Clerk did not always forward required records of convictions on traffic offenses to the Missouri State Highway Patrol (MSHP).

Recommendations:

The city of Greenwood Municipal Division:

- A. Deposit receipts daily or when accumulated receipts exceed \$100.
- B. Collect the \$5 CVC, the \$2 LET, and the additional \$1 POSTC fees in accordance with state law.
- C. Collect and remit the \$5 ILC fee in accordance with state law.
- D. Forward records of convictions on traffic offenses to the MSHP as required by state law.

Status:

Implemented.

6. City of Independence Municipal Division

- A. Bond refund checks had been outstanding for more than one year.
- B. Neither the police department nor the court accounted for the numerical sequence or ultimate disposition of all traffic tickets or summons issued.

Recommendations:

The city of Independence Municipal Division:

- A. Investigate outstanding bond refund checks and take proper follow-up action. Any bond monies remaining unclaimed should be forwarded to the state's Unclaimed Property Section in accordance with state law. Procedures should also be established to routinely investigate bonds remaining on hand for an extended period of time.
- B. Work with the police department to ensure records are maintained to account for the numerical sequence and ultimate disposition of each traffic ticket and summons form issued.

Status:

- A. Implemented.
- B. Not implemented. See MAR No. 6.

7. City of Lake Lotawana Municipal Division

- A. The duties of receiving and transmitting monies were not adequately segregated from the recording of transactions.
- B.
  - 1) Checks received were not restrictively endorsed until after they were transmitted to the city.
  - 2) Receipts were not transmitted to the city on a timely basis.
- C.
  - 1) Cash bonds were not deposited into a bank account, but were held in cash by the Court Clerk until disposition of the case.
  - 2) The police department did not issue prenumbered receipt slips or bond forms for the receipt of cash bonds.
  - 3) A monthly listing of open items (liabilities) was not prepared for cash bonds.
- D. The division did not forward some required records of convictions on traffic offenses to the MSHP.

Recommendations:

The city of Lake Lotawana Municipal Division:

- A. Adequately segregate the duties of receiving, recording, and depositing court receipts. At a minimum, there should be a documented supervisory review of the reconciliation between receipts and transmittals to the city.

- B.1. Restrictively endorse all checks immediately upon receipt.
- 2. Transmit receipts to the city daily or when accumulated receipts exceed \$100.
- C.1. Open a bank account for the deposit of all cash bonds. Subsequent disbursement of bonds should be made by check.
- 2. Request the police department issue prenumbered receipt slips or bond forms for all bond monies received and account for the numerical sequence. In addition, receipt slips issued to the police department by the court for bond monies received should be reconciled to total receipt slips or bond forms.
- 3. Prepare monthly listings of open items and reconcile the listings to monies held in trust.
- D. Forward all required records of convictions on traffic offenses to the MSHP within ten days as required by state law.

Status:

A,B.1,  
C.1,C.3,  
& D. Implemented.

B.2  
&C.2. Not implemented. See MAR No. 7.

8. City of Lake Tapawingo Municipal Division

- A. The duties of receiving and depositing monies were not adequately segregated from the recording of transactions.
- B. Bond forms issued by the police department for the receipt of cash bonds were not prenumbered and the Court Clerk did not issue receipt slips to the police department when cash bonds were transmitted to the court.
- C. Neither the police department nor the court accounted for the numerical sequence or ultimate disposition of summonses issued.

Recommendations:

The city of Lake Tapawingo Municipal Division:

- A. Adequately segregate the duties of receiving, recording, and transmitting court receipts. At a minimum, there should be a documented supervisory review of the reconciliation between receipts and transmittals to the city.
- B. Request the police department to issue prenumbered bond forms for all bond monies received and account for the numerical sequence. In addition, the court clerk should issue prenumbered receipt slips to the police department for all cash bonds received and reconcile receipt slips issued to bank deposits.
- C. Work with the police department to ensure records are maintained to account for the numerical sequence and ultimate disposition of each summons issued.

Status:

A&C. Not implemented. See MAR No. 8.

- B. Partially implemented. The police department does assign a report number to the bond form, however, this numerical sequence is used for all types of police reports. The Court Clerk does issue receipt slips to the police department for cash bonds received. Although not repeated in the current MAR, the municipal division should still consider fully implementing this recommendation.

9. City of Lee's Summit Municipal Division

- A. The duties of receiving and transmitting monies were not adequately segregated from the recording of transactions.
- B. Receipt slips issued did not indicate the method of payments received.
- C. Adequate records of amounts due the division were not always maintained.
- D. The municipal judges did not sign the dockets after dispositions were recorded.
- E. Neither the police department nor the court accounted for the numerical sequence or ultimate disposition of all general ordinance complaints (GOC), animal control forms, and information/complaint forms issued. The GOC and information/complaint forms were not prenumbered.

Recommendations:

The city of Lee's Summit Municipal Division:

- A. Adequately segregate the duties of receiving, recording, and transmitting court receipts. At a minimum, there should be a documented supervisory review of the reconciliation between receipts and transmittals to the city.
- B. Indicate the method of payment on each receipt slip issued and reconcile total cash, checks, and money orders received to bank deposits.
- C. Maintain accurate records of amounts due. The municipal judges should periodically review these records.
- D. Require the municipal judges' signature on the court docket.
- E. Request the police department to issue prenumbered GOC and information/complaint forms and work with the police department to ensure records are maintained to account for the numerical sequence and ultimate disposition of each GOC, animal control form and information/complaint form issued.

Status:

- A-D. Implemented.
- E. Not implemented. Although the police department no longer issues unnumbered information/complaint forms and GOC forms are now prenumbered, the police department still does not account for each GOC and animal control form issued. See MAR No. 9.

10. City of Lone Jack Municipal Division

- A. The duties of receiving and depositing monies were not adequately segregated from the recording of transactions.
- B.
  - 1) Receipts were not deposited intact on a timely basis.
  - 2) Receipt slips issued did not always indicate the method of payments received.
- C. Neither the police department nor the court accounted for the numerical sequence or ultimate disposition of traffic tickets or summonses issued.
- D.
  - 1) A monthly listing of open items (liabilities) was not prepared for bonds held by the court.
  - 2) The disposition of bonds was not recorded in the bond ledger.

- 3) Prenumbered bond forms were not issued in numerical sequence and no follow-up was done on bond forms which had not been issued. In addition, the Court Clerk did not issue receipt slips to the police department when cash bonds were transmitted to the division.

Recommendations:

The city of Lone Jack Municipal Division:

- A. Adequately segregate the duties of receiving, recording, and depositing court receipts. At a minimum, there should be a documented supervisory review of the reconciliation between receipts and deposits and the bank reconciliations.
- B.1. Deposit receipts intact daily or when accumulated receipts exceed \$100.
  2. Indicate the method of payment on each receipt slip issued and reconcile total cash, checks, and money orders received to bank deposits.
- C. Work with the police department to ensure records are maintained to account for the numerical sequence and ultimate disposition of each traffic ticket and summons form issued.
- D.1. Prepare monthly listings of open items (liabilities) and reconcile the listings to monies held in trust by the court.
  2. Record all bond dispositions in the bond ledger.
  3. Work with the police department to ensure prenumbered bond forms are issued in order and account for their numerical sequence. In addition, the court should issue prenumbered receipt slips to the police department when bonds are transmitted to the municipal division.

Status:

A,C,  
& D. Not implemented. See MAR No. 10.

B. Implemented.

11. City of Oak Grove Municipal Division

- A. 1) Receipts were not deposited to the city treasury on a timely basis.

- 2) Checks received for the payment of fines and court costs were not restrictively endorsed until after they were deposited.
- B. 1) The duties of receiving and depositing bond monies were not adequately segregated from the recording of transactions.
- 2) The Court Clerk did not issue receipt slips to the Jackson County Sheriff's department when cash bonds were transmitted to the court.
- C. 1) Restitution payments received by the court were not deposited into a bank account and the court did not maintain a ledger showing amounts collected, disbursed and on hand.
- 2) Receipt slips issued by the court for restitution payments received were not prenumbered.
- D. Four instances were noted where the CVC fee was collected but was not transmitted to the Department of Revenue (DOR).
- E. Neither the police department nor the court accounted for the numerical sequence or ultimate disposition of summonses issued.
- F. A court order had not been issued to formally establish a TVB.

Recommendations:

The city of Oak Grove Municipal Division:

- A.1. Deposit receipts to the city treasury daily or when accumulated receipts exceed \$100.
- 2. Restrictively endorse all checks immediately upon receipt.
- B.1. Adequately segregate the duties of receiving, recording, and depositing bond monies. At a minimum, there should be a documented supervisory review of the reconciliation between receipts and deposits and the bank reconciliations.
- 2. Issue prenumbered receipt slips to the police department for all cash bonds received and reconcile receipt slips issued to bank deposits.
- C.1. Deposit restitution monies in a bank account and make all disbursements by check. In addition, a record should be maintained to account for restitutions received, disbursed, and on hand.

- 2. Issue prenumbered receipt slips for restitutions.
- D. Collect and remit CVC fees in accordance with state law.
- E. Work with the police department to ensure records are maintained to account for the numerical sequence and ultimate disposition of each summons issued.
- F. Issue a court order to formally establish the TVB.

Status:

A,C,  
& D. Implemented.

B,E,  
& F. Not implemented. See MAR No. 11.

12. City of Raytown Municipal Division

- A.
  - 1) The municipal division occasionally receives payments for fines and court costs prior to receiving the related traffic ticket from the police department but did not write a receipt slip, record, or transmit these payments until the ticket was received.
  - 2) Checks received for the payment of fines and court costs were not always restrictively endorsed until after they were transmitted to the city.
  - 3) Receipt slips issued by the court did not always indicate the correct method of payments received.
- B. Restitution payments received by the division were not deposited into a bank account, but were held by the Court Clerk until disbursed. The court did not maintain a ledger showing amounts collected, disbursed and on hand.
- C. Neither the police department nor the court accounted for the numerical sequence or ultimate disposition of all traffic tickets or summonses issued. Complaint forms issued by the police department were not prenumbered.

Recommendations:

The city of Raytown Municipal Division:

- A.1. Record all monies immediately upon receipt and transmit all receipts daily or when accumulated receipts exceed \$100.
- 2. Restrictively endorse all checks immediately upon receipt.
- 3. Correctly indicate the method of payment on each receipt slip issued and reconcile total cash, checks, and money orders received to transmittals to the city.
- B. Deposit restitution monies in a bank account and make all disbursements by check. In addition, a record should be maintained of restitutions received, disbursed, and on hand.
- C. Request the police department issue prenumbered complaint forms and work with the police department to ensure records are maintained to account for the numerical sequence and ultimate disposition of each traffic ticket, summons, and complaint form issued.

Status:

A.1

& C. Not implemented. See MAR No. 12.

A.2. Partially implemented. The court's cash register is programmed to restrictively endorse checks. However, the court is not currently able to use this feature because the court has switched banks and the cash register has not been programmed with the new bank account information. Although not repeated in the current MAR, the municipal division should still consider fully implementing this recommendation.

A.3

& B. Implemented.

13. City of Sugar Creek Municipal Division

- A. The duties of receiving and transmitting monies were not adequately segregated from the recording of transactions.
- B.
  - 1) Fines and court costs collected by the court on delinquent cases were not transmitted to the city on a timely basis.
  - 2) Checks received for the payment of fines and court costs were not restrictively endorsed until after they were transmitted to the city.
- C. All court costs were not charged on cases involving nonmoving traffic violations.

- D. The division did not charge the ILC Fund fee on drug-related offenses and intoxication-related traffic offenses.

Recommendations:

The city of Sugar Creek Municipal Division:

- A. Adequately segregate the duties of receiving, recording, and transmitting court receipts. At a minimum, there should be a documented supervisory review of the reconciliation between receipts and transmittals to the city.
- B.1. Transmit all receipts to the city daily or when accumulated receipts exceed \$100.
  - 2. Restrictively endorse all checks immediately upon receipt.
- C. Collect the \$5 CVC, the \$2 LET, and the additional \$1 POSTC fees in accordance with state law.
- D. Collect and remit the \$5 ILC fee in accordance with state law.

Status:

A&D. Implemented.

B&C. Not implemented. See MAR No. 13.

## STATISTICAL SECTION

History, Organization, and  
Statistical Information

SIXTEENTH JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
HISTORY, ORGANIZATION,  
AND STATISTICAL INFORMATION

Organization

The Sixteenth Judicial Circuit is composed of Jackson County. The Honorable Edith L. Messina serves as Presiding Judge. There are sixteen municipal divisions within the Sixteenth Judicial Circuit. The city of Kansas City Municipal Division is reported on separately. The city of Levasy Municipal Division handled no cases during the audit period and, therefore, is not included in this report. The city of Buckner Municipal Division handled cases for the city of Sibley Municipal Division during the audit period.

The municipal divisions are governed by Chapter 479, RSMo 1994, and by Supreme Court Rule No. 37 titled "Ordinance Violations and Traffic Violations Bureau (TVB)." Section 479.050, RSMo 1994, provides that each municipal division may establish a TVB in which fines and costs are collected at times other than during court and transmitted to the city treasury.

Operating Costs

The operating costs and court salaries of each municipal division are paid by the respective municipality.

Municipal Division Organization, Personnel, and Caseload Information

1. City of Blue Springs

Organization

The Court Clerk is responsible for recording transactions as well as handling collections and disbursements. The municipal division transmits fines and court costs directly to the City Finance Department for deposit in the city treasury daily. Bond monies are received and deposited into a municipal division bank account pending disposition. The municipal division occasionally collects restitution for victims. Court is held four times a month. A TVB has been established to receive payment of fines and court costs at times other than during court.

Personnel

Municipal Judge  
Court Clerk\*

John R. Jack  
Cathy Mann

\*Margaret Pennington served as Court Clerk prior to January 1999. Cathy Mann resigned effective January 7, 2000. Jenelle Fresh was appointed Court Clerk as of January 10, 2000.

#### Caseload Information

	Year Ended <u>September 30,</u> <u>1999 1998</u>	
Number of cases filed	9,473	8,413

### 2. City of Buckner

#### Organization

The City Clerk serves as the Court Clerk and is responsible for recording transactions as well as handling collections and disbursements. Fines, court costs, and bonds are deposited directly into the city treasury. Court is held at least once a month. During the audit period, the city of Buckner Municipal Division also handled the court activity for the city of Sibley, utilizing the same procedures as noted above. A TVB has been established to receive payment of fines and court costs at times other than during court.

#### Personnel

Municipal Judge	John R. Jack
City Clerk/Court Clerk*	Doug Brock
Acting Court Clerk/Deputy Court Clerk	Pam Shrout

\*Jodi Borron resigned as City Clerk/Court Clerk effective June 30, 1999. Doug Brock became City Clerk/Court Clerk on August 23, 1999.

#### Caseload Information

	Period July 1, 1998 to September <u>30, 1999,</u>	Year Ended June 30, <u>1998</u>
Number of cases filed	636	689

### 3. City of Grain Valley

#### Organization

The Court Clerk is responsible for recording transactions as well as handling collections and disbursements. The municipal division maintains two bank accounts; one for fines and court costs and one for cash bonds pending disposition. The municipal division occasionally collects restitution for victims. Court is held twice a month. A TVB has been established to receive payment of fines and court costs at times other than during court.

#### Personnel

Municipal Judge  
Court Clerk

John R. Jack  
Carolyn Barney

#### Caseload Information

	Year Ended <u>December 31,</u>	
	<u>1998</u>	<u>1997</u>
Number of cases filed	875	1,003

#### 4. City of Grandview

The Court Clerk is responsible for recording transactions as well as handling collections and disbursements. The municipal division deposits fines and court costs directly to the city's General Revenue Account daily. Bond monies are received and deposited into a municipal division bank account pending disposition. The municipal division occasionally collects restitution for victims. Court is held three times a month. A TVB has been established to receive payment of fines and court costs at times other than during court.

#### Personnel

Municipal Judge  
Court Clerk\*

Donald L. Crow  
Jenelle Fresh

\*Laura Ellis served as Court Clerk prior to April 1999. Jenelle Fresh resigned November 15, 1999. Kathleen Heinrich was appointed Acting Court Clerk. Carmalee Moreland became Court Clerk on January 3, 2000.

#### Caseload Information

	Year Ended <u>September 30,</u>	
	<u>1999</u>	<u>1998</u>
Number of cases filed	10,039	11,493

#### 5. City of Greenwood

#### Organization

The Court Clerk is responsible for recording transactions as well as handling collections and disbursements. Fines and court costs are deposited directly into the city treasury. Bond monies are deposited into a municipal division bank account pending disposition. Court is held once a month. A TVB has been established to receive payment of fines and court costs at times other than during court.

### Personnel

Municipal Judge  
Court Clerk

Paul Liebengood\*  
Kim Arth

### Caseload Information

	<u>Year Ended June 30,</u>	
	<u>1999</u>	<u>1998</u>
Number of cases filed	989	790

\*Hugh Ryan became the Municipal Judge effective May, 2000.

## 6. City of Independence

### Organization

The Court Clerk is responsible for recording transactions as well as handling collections and disbursements. The municipal division transmits fines and court costs directly to the Citizen's Information Center - cashiering area. Bond monies are received and deposited into a municipal division bank account pending disposition. Court is held daily except for Monday. A TVB has been established to receive payment of fines and court costs at times other than during court.

### Personnel

Presiding Municipal Judge  
Municipal Judge  
Court Clerk\*

Garry Helm  
Susan Watkins  
Judy Boydston

\*Carole Prewitt served as Court Clerk prior to September 1998.

### Caseload Information

	<u>Year Ended June 30,</u>	
	<u>1999</u>	<u>1998</u>
Number of cases filed**	38,483	34,895

\*\*Court caseload estimated based on number of traffic tickets, summons, and complaint forms issued.

## 7. City of Lake Lotawana

### Organization

The City Clerk serves as the Court Clerk and is responsible for recording transactions as well as handling collections and disbursements. Fines and court costs are deposited directly into the city treasury. Bond monies are held in a municipal division bank account pending disposition. The municipal division occasionally collects restitution for victims. Court is held once a month. A TVB has been established to receive payment of fines and court costs at times other than during court.

#### Personnel

Municipal Judge	John R. Jack
City Clerk/Court Clerk*	Jane Porter

\*JoAnn Shirley served as City Clerk/Court Clerk prior to April 1997.

#### Caseload Information

	Year Ended December 31,	
	1998	1997
Number of cases filed	935	1,028

### 8. City of Lake Tapawingo

#### Organization

The Court Clerk is responsible for recording transactions as well as handling collections and disbursements. Fines, court costs, and bonds are deposited directly into the city treasury. Court is held once a month. A TVB has been established to receive payment of fines and court costs at times other than during court.

#### Personnel

Municipal Judge	Robert McDonald
Court Clerk*	Helen Henderson

\*Helen Henderson resigned effective July 19, 1999. Tricia Ross became Court Clerk in September 1999.

#### Caseload Information

	Year Ended June 30,	
	1999	1998
Number of cases filed	284	506

### 9. City of Lee's Summit

#### Organization

The Court Administrator is responsible for recording transactions as well as handling collections and disbursements. The municipal division transmits fines and court costs directly to the City Collector for deposit in the city treasury daily. Bond monies are received and deposited into a municipal bank account pending disposition. Court is held seven times a month. A TVB has been established to receive payment of fines and court costs at times other than during court.

#### Personnel

Presiding Municipal Judge	James M. Tobin
Municipal Judge	William A. Lewis
Court Administrator	Pam DeVault

#### Caseload Information

	<u>Year Ended June 30,</u>	
	<u>1999</u>	<u>1998</u>
Number of cases filed	16,842	15,617

### 10. City of Lone Jack

#### Organization

The Court Clerk is responsible for recording transactions as well as handling collections and disbursements. The municipal division maintains two bank accounts; one for fines and court costs and one for cash bonds pending disposition. Court is held once a month. A TVB has been established to receive payment of fines and court costs at times other than during court.

#### Personnel

Municipal Judge	J. Brand Eskew
Court Clerk	Kendra Leudenslager*

\*Valerie Dennis became the Court Clerk on July 5, 2000.

#### Caseload Information

	<u>Year Ended June 30,</u>	
	<u>1999</u>	<u>1998</u>
Number of cases filed	1,585	1,871

11. City of Oak Grove

Organization

The City Clerk serves as the Court Clerk and is responsible for recording transactions as well as handling collections and disbursements. Fines and court costs are deposited directly into the city treasury. Bond monies are received and deposited into a municipal bank account pending disposition. Court is held once a month. Although it has not been formally established, a TVB receives payment of fines and court costs at times other than during court.

Personnel

Municipal Judge	William D. Piedimonte
City Clerk/Court Clerk	Judy Scott*

Caseload Information

	<u>Year Ended June 30,</u>	
	<u>1999</u>	<u>1998</u>
Number of cases filed	604	703

\*Heather Hagedorn became the Court Clerk on January 1, 2000.

12. City of Raytown

Organization

The Court Clerk is responsible for recording transactions as well as handling collections and disbursements. The municipal division transmits fines and court costs directly to the city's Finance Department for deposit in the city treasury daily. Bond monies are received and deposited into a municipal division bank account pending disposition. The municipal division occasionally collects restitution for victims. Court is held seven times a month. A TVB has been established to receive payment of fines and court costs at times other than during court.

Personnel

Municipal Judge	Michael W. Hanna*
Court Clerk	Rhonda Wooderson

	<u>Year Ended</u>	
	<u>October 31,</u>	
	<u>1999</u>	<u>1998</u>
Number of cases filed	16,454	14,730

\*Traci Fann became the Municipal Judge on April 19, 2000.

13. City of Sugar Creek

A police department employee serves as the Court Clerk and is responsible for recording transactions as well as handling collections and disbursements. The municipal division transmits fines and court costs directly to the City Treasurer for deposit in the city treasury daily. Bond monies are received and deposited into a municipal division bank account pending disposition. Court is held twice a month. A TVB has been established to receive payment of fines and court costs at times other than during court.

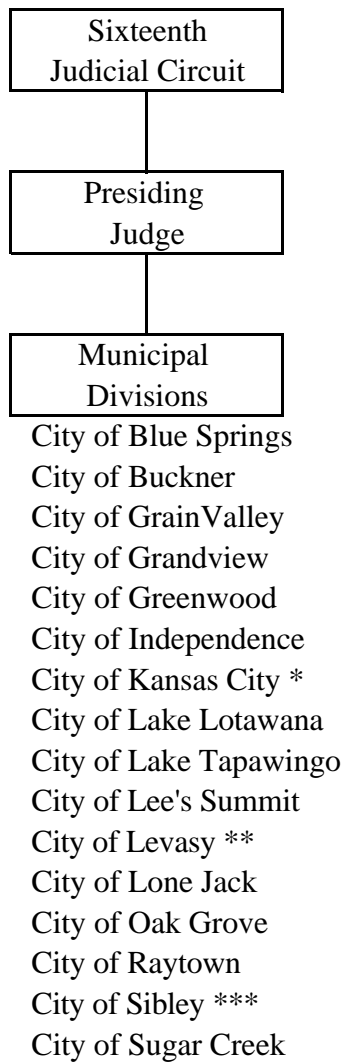
Personnel

Municipal Judge  
Court Clerk

Garry Helm  
Donna Newton

	Year Ended	
	<u>September 30,</u>	
	<u>1999</u>	<u>1998</u>
Number of cases filed	1,722	1,341

SIXTEENTH JUDICIAL CIRCUIT  
ORGANIZATION CHART



\* Reported on separately.

\*\* No cases filed.

\*\*\* Cases handled by the city of Buckner Municipal Division.

\* \* \* \* \*